

PUBLIC HEALTH FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Licenses and permits	\$ 9,333,361	\$ 9,684,765	\$ 13,408,867	\$ 3,724,102
Intergovernmental revenues	129,248,077	134,243,028	129,502,351	(4,740,677)
Charges for services	11,727,091	12,101,616	12,167,796	66,180
Fines and forfeits	-	-	25	25
Miscellaneous revenues	9,370,735	5,990,551	2,206,502	(3,784,049)
Transfers in	16,099,678	16,144,892	16,220,803	75,911
Total revenues	<u>175,778,942</u>	<u>178,164,852</u>	<u>173,506,344</u>	<u>(4,658,508)</u>
EXPENDITURES				
Current:				
Mental and physical health	174,562,070	176,554,025	176,337,540	216,485
Debt service				
Principal	-	-	121,346	(121,346)
Interest and other debt service costs	-	-	26,620	(26,620)
Capital outlay	2,224,412	2,224,412	1,203,670	1,020,742
Transfers out	6,274,214	6,274,214	353,886	5,920,328
Total expenditures	<u>183,060,696</u>	<u>185,052,651</u>	<u>178,043,062</u>	<u>7,009,589</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (7,281,754)</u>	<u>\$ (6,887,799)</u>	(4,536,718)	<u>\$ 2,351,081</u>
Adjustment from budgetary basis to GAAP basis			1,399,495 <sup>(a)</sup>	
Net change in fund balance			(3,137,223)	
Fund balance — January 1, 2004 (Restated) <sup>(b)</sup>			13,692,048	
Fund balance — December 31, 2004			<u>\$ 10,554,825</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:				
Adjustments to revenues				
Nonbudgeted proceeds from Emergency Medical Service - donations			\$ 121,045	
Nonbudgeted capital lease revenue			265,185	
Adjustments to expenditures				
Nonbudgeted capital lease expenditure			(265,185)	
Encumbrances, not included in GAAP basis expenditures			1,278,450	
Adjustment from budgetary basis to GAAP basis			<u>\$ 1,399,495</u>	

(b) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" -  
Restatements of Beginning Balances.

The notes to the financial statements are an integral part of this statement.